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GORDON & JACOBSON

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DECLARATION FOR PATENT APPLICATION AND POWER OF ATTORNEY

As below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name, and

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed for and for which a patent is sought on the invention entitled

SURGICAL CLIPS PARTICULARLY USEFUL IN THE ENDOLUMINAL TREATMENT OF GASTROESOPHAGEAL REFLUX DISEASE (GERD),

the specification of which

[X] is attached hereto.

[] was filed on:

as application Serial Number:

and was amended on (if applicable):

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

I verify that I am qualified as an independent inventor under Title 37, Code of Federal Regulations, Section 1.9(c), and my obligation to assign rights to this invention, if any, is to a qualified small business concern under Title 37, Code of Federal Regulations, Section 1.9(d).

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Serial No.	Country	Filing Date (D/M/YR)	Priority Claimed?
1.			[] YES [] NO

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

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Application Ser. No.	Filing Date	Status (patented, pending, abandoned)
1. 09/931,528	Aug. 16, 2001	Pending
2. 09/891,775	June 25, 2001	Pending
3. 60/292,419	May 21, 2001	Pending
4. 09/730,911	Dec. 6, 2000	Pending

As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

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 David S. Jacobson (39,235)
 Thomas A. Gallagher (31,358)

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

SOLE OR FIRST INVENTOR

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